



**COUNTY OF LOS ANGELES  
DEPARTMENT OF AUDITOR-CONTROLLER**

KENNETH HAHN HALL OF ADMINISTRATION  
500 WEST TEMPLE STREET, ROOM 525  
LOS ANGELES, CALIFORNIA 90012-3873  
PHONE: (213) 974-8301 FAX: (213) 626-5427

WENDY L. WATANABE  
AUDITOR-CONTROLLER

MARIA M. OMS  
CHIEF DEPUTY

ASST. AUDITOR-CONTROLLERS

ROBERT A. DAVIS  
JOHN NAIMO  
JUDI E. THOMAS

May 12, 2010

TO: Supervisor Gloria Molina, Chair  
Supervisor Mark Ridley-Thomas  
Supervisor Zev Yaroslavsky  
Supervisor Don Knabe  
Supervisor Michael D. Antonovich

FROM: Wendy L. Watanabe  
Auditor-Controller

A handwritten signature in blue ink, reading "Wendy L. Watanabe", is written over the printed name and title.

**SUBJECT: TERMINATED EMPLOYEES WITH eCAPS SYSTEM ACCESS**

County departments use the Auditor-Controller's eCAPS Accounting System (eCAPS or System) for accounting and purchasing functions. The System has over 6,000 users and issues approximately three million payments, totaling over \$17 billion a year. As part of our responsibility to ensure proper internal controls over the County's Information Technology (IT) resources exist, we used computer-assisted audit techniques to compare the employees with eCAPS access to a list of terminated County employees.

Our review disclosed that 12 departments had a total of 48 terminated employees who still had eCAPS access. Twenty of the 48 employees had left their departments over one year earlier but still had eCAPS access. While none of the terminated employees accessed eCAPS after they left their departments, computer data security is at risk when former County employees still have access to eCAPS. County Fiscal Manual Section 8.6.3 requires departments to establish safeguards to protect IT resources and prevent unauthorized transactions.

We have sent the results of our review to the 12 departments and they have either removed or will remove the employees' access. In addition, we recommended that departments establish procedures to remove employees' eCAPS access immediately upon termination. We will continue to work with the departments to ensure they correct the exceptions noted in our reviews.

Board of Supervisors  
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Please call me if you have any questions, or your staff may contact Jim Schneiderman at (213) 253-0101.

WLW:MMO:JLS:MP

c: William T Fujioka, Chief Executive Officer  
Department Heads  
Public Information Office  
Audit Committee